

MAYER • BROWN

Mayer Brown LLP
71 South Wacker Drive
Chicago, Illinois 60606-4837

Main Tel +1 312 782 0600
Main Fax +1 312 701 7711
www.mayerbrown.com

Stanley J. Parzen
Direct Tel +1 312 701 7326
Direct Fax +1 312 706 8668
sparzen@mayerbrown.com

December 17, 2010

BY FACSIMILE

The Honorable Barbara S. Jones
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Re: In re Satyam Computer Services Ltd. Sec. Litig.
09-md-02027 (BSJ)

Dear Judge Jones:

I represent PricewaterhouseCoopers International Limited ("PwCIL") in the above referenced action. I write in response to Lead Plaintiffs' December 15, 2010 letter regarding their Motion to Amend the Consolidated Class Action Complaint, which was filed on December 14, 2010.

We have reviewed the allegations of the Proposed First Amended Consolidated Class Action Complaint directed to PwCIL, and believe that the proposed amendments do not cure the deficiencies noted in our fully briefed motion papers with respect to Plaintiffs' sole remaining claim against PwCIL under Section 20(a).¹ Our conclusion at this point remains that the best course is to defer the amendment request and rule on what remains of the fully briefed motions to dismiss. However, we have not had the opportunity to confer with the other parties to the case about this view and, given the time of year, it is difficult to have such consultations.

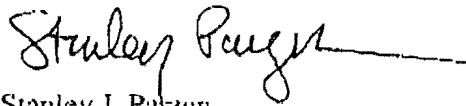
Lead Plaintiffs' December 15, 2010 letter to the Court suggests that the parties meet and confer on the appropriate course of action with respect to the pending motions to dismiss. PwCIL agrees that the best course of action is for all the parties to discuss the proposed amendment to determine if the parties can agree on the best route to propose to Your Honor in light of the proposed amendments and pending motions (without prejudice to any party's right to object to the amendments). Accordingly, PwCIL respectfully suggests that the Court suspend briefing on the pending motion to amend the complaint and direct that the parties to the case inform the Court on or before January 14, 2011 as to their respective positions on the amendment.

¹ The Proposed First Amended Class Action Complaint voluntarily drops one of the two claims made against PwCIL, the Section 10(b) and Rule 10b-5 securities claim.

Mayer Brown LLP

The Honorable Barbara S. Jones
December 17, 2010
Page 2

Sincerely,

A handwritten signature in black ink, appearing to read "Stanley Pulzen", followed by a horizontal line.

Stanley J. Pulzen

cc: All counsel on attached service list